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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE: **Superior Air Parts, Inc.**Case No. **08-36705**Chapter **11****AMENDED 12/31/2008****LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Mahle Engine Components USA 60428 Marne Road Atlantic, IA 50022-8291	Terry Rogers Mahle Engine Components 60428 Marne Road Atlantic, IA 50022-8291 fax 712-243-1553	Trade Debt		\$378,278.52
KS-PISTOES RODOVIA ARNALD JULIO MAUERBERG, 4000 - D NOVA ODESSA - SP BRASIL, CAIXA POSTAL 91	Jose Ademir de Souza Rodovia Arnald Julio Mauerbert 4000 Distrito Industrial Nova Odessa - SP Brasil Caixa Postal 91, CEP 13460-000 +55 19 3466 981	Trade Debt		\$145,888.44
ECK INDUSTRIES INC 1602 NORTH 8TH STREET MANITOWOC, WI 54221-0967	Dennis Hawkins 1602 North 8th Street Manitowoc, WI 54221-0967 Fax 251-625-2241	Trade Debt		\$119,696.85
AIRSURE LIMITED 15301 SPECTRUM DRIVE #500 ADDISON, TX 75001	Steve Whitlock Airsure Limited 15301 Spectrum Drive #500 Addison, TX 75001 fax 972-980-4090	Trade Debt		\$62,500.00
HELIO PRECISION PRODUCTS 601 NORTH SKOKIE HIGHWAY LAKE BLUFF, IL 60044	Bruce Blackwell Helio Precision Products 601 North Skokie Highway Lake Bluff, IL 60044 fax 847-473-1306	Trade Debt		\$55,998.00
HARTFORD AIRCRAFT PRODUCTS 94 OLD POQUONOCK ROAD BLOOMFIELD, CT 06002	Jim Griffen Hartford Aircraft Products 94 Old Poquonock Road Bloomfield, CT 06002 fax 860-242-3159	Trade Debt		\$37,854.42

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(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
CRANE CAMS 530 FENTRESS BLVD DAYTONA BEACH, FL 32114	Glen Howard Crane Cams 530 Fentress Blvd. Daytona Beach, FL 32114 fax 386-947-5109	Trade Debt		\$37,607.40
ACE GRINDING & MACHINE COMPANY 2020 WINNER STREET WALLED LAKE, MI 48390	Richard Smith Ace Grinding & Machine Co. 2020 Winner St. Walled Lake, MI 48390 fax 248-624-0512	Trade Debt		\$36,632.56
GENESEE STAMPING & FABRICATING 1470 AVENUE T GRAND PRAIRIE, TX 75050-1222	Carih Haefs Genesee Stamping & Fabricating 1470 Avenue T Grand Prairie, TX 75050-1222 Fax 972-623-0404	Trade Debt		\$30,470.76
CORLEY GASKET CO 6555 HUNNICUT ROAD DALLAS, TX 75227	Dennis Waite Corley Gasket Co. 6555 Hunnicut Road Dallas, TX 75227 fax 214-388-0619	Trade Debt		\$29,430.61
LYNDEN INTERNATIONAL 1800 INTERNATIONAL BLVD # 800 SEATTLE, WA 98188	Judi Otis Lynden International 1800 International Blvd. #800 Seattle, WA 98188 fax 817-488-8190	Trade Debt		\$28,282.84
SATURN FASTENERS INC 425 S. VARNEY ST. BURBANK, CA 91502	Anna De La Cruz Saturn Fasteners, Inc. 425 S. Varney St. Burbank, CA 91502 Fax 818-846-0003	Trade Debt		\$26,866.95
AUTOMATIC SCREW MACHINE 709 2ND AVENUE SE DECATUR, AL 35601	Kathy Machen Automatic Screw Machine 709 2nd Avenue SE Decatur, AL 35601 fax 256-355-3612	Trade Debt		\$26,725.00

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IN RE: **Superior Air Parts, Inc.**Case No. **08-36705**Chapter **11****AMENDED 12/31/2008****LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS***Continuation Sheet No. 2*

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
AOPA PILOT PO BOX 973 FREDERICK, MD 21701	Steve Ellis AOPA Pilot PO Box 973 Frederick, MD 21701 fax 805-226-7422	Trade Debt		\$25,109.00
COMBUSTION TECHNOLOGIES, INC. 1804 SLATESVILLE ROAD CHATHAM, VA 24531	Mark Percario Combustion Technologies, Inc. 1804 Slatesville Rd. Chatham, VA 24531 fax 434-770-2410	Trade Debt		\$23,432.00
CHAMPION AEROSPACE INC 1230 OLD NORRIS ROAD LIBERTY, SC 29657-0686	Chris Alfonso Champion Aerospace, Inc. 1230 Old Norris Road Liberty, SC 29657-0686 fax 864-843-5479	Trade Debt		\$23,397.87
Ruhrtaler Gesenkschmiede F.W. Wengler GMBH & Co. KG, Feld Witten, Germany 58456	Klasu Berglar-Bartsch F.W. Wengeler GMBH & Co. KG, Felderstr 1 Witten, Germany 58456 fax +49 0 23 02/7 08-28	Trade Debt		\$22,435.00
OHIO GASKET & SHIM 976 EVANS AVENUE AKRON, OH 44305	Heather Paulocsak Ohio Gasket & Shim 976 Evans Avenue Akron, OH 44305 fax 330-630-2075	Trade Debt		\$21,782.41
GERHARDT GEAR 133 EAST SANTA ANITA BURBANK, CA 91502-1926	John Kim Gerhardt Gear 133 E. Santa Ana Ave. Burbank, CA 91052-1926 fax 818-842-1458	Trade Debt		\$21,324.79
KNAPPE & KOESTER INC 18 BRADCO STREET KEENE, NH 3431	Denise Breen Knappe & Koester 18 Bradco Street Keene, NH 03431 fax 603-355-2266	Trade Debt		\$15,750.00

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Case No. **08-36705**

Chapter **11**

AMENDED 12/31/2008

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Continuation Sheet No. 3

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President/CEO of the Corporation
named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: 12/31/2008

Signature: /s/ Kent Abercrombie
Kent Abercrombie
President/CEO